

Secretary to the Council: The Title of the Bill is the Cochin Stamp Act (Amendment) Bill.

Mr. Paul P. Mampilli (Advocate-General): Sir, I move that S. O. 32 may be suspended.

Mr. President: The S. O. 32 is suspended.

Mr. Paul P. Mampilli (Advocate-General): I move that the Cochin Stamp Act (Amendment) Bill be taken into consideration.

Mr. President: The question is that the Cochin Stamp Act (Amendment) Bill be taken into consideration.

Motion put and carried

Mr. President: The question is that Clauses 2 to 13 of the Bill stand part of the Bill.

Motion put and carried

Mr. P. Paul Mampilli (Advocate-General): I move that the following amendment to clause 14 of the Cochin Stamp Act (Amendment) Bill be made.

1. In the entries against article 56 of Schedule I.—

(a) for the words "one and one-eighth" occurring in column 2, the words "three-quarters" shall be substituted; and

(b) for the words "one and one-eighth" occurring in clauses (a) and (b) of the Exemption in column (1) the word "three-quarters" shall be substituted; and

2. In the second column of the entry against article 59 for the word "three-eighth" the word "one-quarter" shall be substituted in the two places where they occur.

The reason for the amendment is, Government do not propose to increase the rate of tax in those articles. The Government proposed to retain the existing proportion of rates in those two articles. That is why the amendment is brought.

Mr. President: The question is that amendment to Clause 14 of the Cochin Stamp Act (Amendment) Bill be made.

Motion put and carried—Clause 14 is amended.

Mr. President: The question is that Clause 14 of the Bill as amended stands part of the Bill.

Motion put and carried—Clause 14 stands part of the Bill.

Mr. President: The question is that Clause 1, title and preamble of the Cochin Stamp Act (Amendment) Bill stand part of the Bill.

Motion put and carried

Mr. Paul P. Mampilli (Advocate-General): I move that the Bill may be taken up finally passed to-morrow.

Mr. President: The question is that that the Cochin Stamps Act (Amendment) Bill be taken up and finally passed to-morrow.

Motion put and carried.

(v) The Cochin Court Fees Act (Amendment) Bill

Mr. Paul P. Mampilli (Advocate-General): I move that the Cochin Court Fees Act (Amendment) Bill be read in Council.

Rao Rahib A. Madhava Prabhu (Chief Secretary to Government): I second it.

Mr. Paul P. Mampilli (Advocate-General): Sir, The Cochin Court Fees Act was passed in 1080 and the rate of fee prescribed for plaints and memorandum, appeals had been fixed at a certain rate, namely at Rs. 6—4—0 for Rs. 100. Now the Court Fee is proposed to be raised to Rs. 7—8—0. The increase is only $1\frac{1}{4}$ per cent. As I submitted with regard to Stamp Act also the Court fee levied under the Court Fees Act has not been changed ever since the Court Fees Act was passed in 1080. No revision has taken place and the Government now propose to raise the fee in order to meet the demands of Government for various works that have been allotted in the Budget. As regards the rate proposed here, I submit

[Mr. Paul P. Mampilly]

for the information of the Council that the amount is less than what exists in Madras and various other provinces in India. There is also no proposal to increase the Court Fee for any other item except under article I, that is, for plaints, written statements and memorandum of appeals presented in Civil Courts. There are various other documents also for which court fee has to be paid. It is not proposed to increase fees for such documents. As regards the proposed increase—for a comparison of the proposed increase, I may submit for the information of the House that in Madras for every Rs. 100 or part thereof in excess of Rs. 1,000 the rate of fee is Rs. 1—2—0 while the proposed rate here is 12 annas. So also in Calcutta and various other places. As regards Court Fee payable on amounts above thousand rupees, for every Rs. 500 or part thereof in excess of Rs. 1,000 our proposed rate is Rs. 5 while in Madras it is Rs. 7—8—0. That is also the rate prevailing in Bengal, Bihar, Orissa, Punjab and other provinces. For amounts exceeding Rs. 5,000 for every Rs. 250 or part thereof our proposed rate is Rs. 10 while the rate in Bombay, Calcutta and various other provinces are Rs. 15 and so on it goes. As Mysore is concerned what I find is that the rate is higher than the rate that has been proposed here. In this respect I want to point out that the rate existing in Mysore is 10 per cent. I am stating this because I am sure my Hon'ble friend from Vadakkancheri will ask the question as regards the rate in Travancore. In Travancore the rate is 5 per cent, while in all the provinces of British India the rate is much higher than that. Therefore, I request that the Council may be pleased to approve this Bill.

Mr. K. Balakrishna Menon (Cheruthuruthi): I need hardly say that I oppose this Bill also. Over and above what I have said previously I have one thing more to bring to the notice of the House. I am sure, Sir, that every section of this House will agree with me when I say that justice should be made accessible to the poorest without any sort of consideration. There is an old saying in Malayalam in regard to a person who goes to a Court of law “ജയിച്ചാൽ കരിക്കട്ട, തോറ്റാൽ വെണ്ണിറ”. That speaks eloquently of the lot of those who have to resort to a Court of Law, Sir. Now let us for Heaven's sake stop this habit of comparing our achievements with the achievements of neighbouring provinces or states. I can very well appreciate if you propose to compare yourselves—your achievements, with that ideal which you have to place before you and for the realisation of which you propose to make an attempt. The other thing is only by way of consolation. If you have failed to reach that target, if you have failed when you find that you have not got sufficient ground to reach that ideal which you have taken before you, when you are not confident or you have not got the attitude or inclination to go forward, it is not reasonable to come at the psychological moment and compare yourself with the achievement of your neighbours, of your neighbouring provinces and states. Let us once for all make it a point that we don't compare ourselves in this way. The ideal should be that justice should be within the easy reach of all. I submit it is no argument at all for you to contend that the increase in the Court Fee is only 1½ per cent. It is no argument at all for this reason. Any pie you propose to increase by way of court-fees to that extent you are taxing the people. There may be an argument that it is the rich that go to the courts. The big fallacy behind is this. The rich man in almost all decrees realises to the last pie from the judgment-debtor who invariably happens to be a poor man. Look at the difficulty, Sir, of a client who wants to put in a Revision petition in the High Court? Hereafter, I believe, he will have to pay a Court Fee of Rs. 2 on the revision petition whereas formerly it was only Re. 1.

Mr. Paul P. Mampilli (Advocate-General): No change is proposed in that.

Mr. K. Balakrishna Menon (Cheruthuruthi): In regard to Justice, it is imperative that we should make it within the easy reach of all. I repeat it, and I would repeat it *ad nauseum*. I therefore, suggest that the Government in this matter at least will be charitable enough to withdraw this proposal. Why not you bring in proposals for taxing luxuries? I could have appreciated it.

Mr. P. Govinda Menon (Minister for Food and Education): Will you support it?

Mr. K. Balakrishna Menon (Cheruthuruthi): We standing here have got the double privilege. We have got the privilege on behalf of the people, as you put it. We are pointing out what exactly the people want. But at the same time in spite of us we know that you will carry on the administration. It is only to sharpen the edge of your wisdom and not for the sake of opposition. The convention in England I commend to you to follow, I therefore say that it is much better that you come with a taxation proposal for taxing luxuries rather than these things. That is all that I have to say.

Mr. P. Kumaran Ezhuthassan (Vadakkancheri): Mr. President, I am constrained to oppose this measure also. On the merits of this amending Bill I shall again read the statement of objects and reasons accompanying the Bill. It reads.—

"It is proposed to increase the fees prescribed by the Cochin Court Fees Act, III of 1080 from $6\frac{1}{2}$ per cent to $7\frac{1}{2}$ per cent". Crisp statement indeed. But why increase to $7\frac{1}{2}$ per cent the Government do not say. And the reason for it. Nothing brainable.

Myself and the people who think with me do think, Sir, that absolutely no case has been made out to raise the rates of Court fee levied for the last 40 years and more now. Cochin, Sir, had witnessed harder times than at present and the Government of these wooden though it were never thought of stepping up Court fees though British India to unite which and come to line with it was a tendency that was being exhibited then as now. The stepping up of British Indian rates from the higher rates than ours even did not induce our Government of those days to have even a proportionate increase here. Then why the present attempt especially now by the boasting Government of the day, I ask.

I call it their misfortune, Sir, that people have to go to a Court of Law where justice is not always administered. Justice, Sir, is not always given and when given, it is delayed, and justice delayed is justice denied they say. I will add, Sir, one more thing to the old adage namely. Justice made costly is tantamount to justice denied again; and what is the attempt you have made? You are attempting to make and you will succeed, because of your patched up strength in making justice more costly than what it is today. In spite of the infructuousness of our attempt we refuse to be nodding parties for your vageries to raise money, for your lavish expenditure on yourselves. No, Sir, we refuse to be 'yeomen'.

Now let us have a study of figures. Sir, I find from this neatly printed book, which is said to be the budget, which at page 19 on the right side under Law and Justice. you budgeted for Rs. 58, and odd lakhs of income. Rs. 98,700 is the revised figure which, figure the experience of previous years will result in a further increase where actuals for 1122 will be known by this time next year. That is crystal clear from our experience of many a previous year. That is what you get in the shape of Court fees and various other items. I wish to have this information, Sir, namely what on these figures Rs. 58,200 and Rs. 98,700 shown as Budget estimate for 1122 and Revised estimate for 1122 against item No. 19 Law and Justice. What does that represent? Details are there, also.

Mr. K. Govinda Menon (Comptroller of Finance and Accounts): Please see page 13 of the Budget book.

Mr. P. Kumaran Ezhuthassan (Vadakkancheri): Thank you for your ready help. Even as matters now stand, Sir, the income that you get from Law and Justice as a whole and separately from Court fees, stamps and similar things that are taxed on persons who resort to Courts is a pretty big amount. Therefore this process of stepping it up is simply an attempt to get more and more from these unfortunates. From whom? From the poor again. Because that is the devoted head upon which you can work for your vagaries. The rich man will protest against taxation, and when you often stand in need of the big man's help, you will hesitate to trouble him whereas in the case of the dumb poor of the villages you would not hesitate. So the ultimate result of your stepping up of court fee, Sir, is suffering on the part of the poor man. Is it for that, for increasing the suffering of the poor man, that their representatives—representatives who pose that they are of the masses, they are for the masses and they are there on behalf of the masses, and that they are theirs—are installed in office. Please honestly answer this humble query. Now Sir, there is absolutely no justification for your attempting to step up the court fees. My learned brother, the Hon'ble Member from Cheruthuruthi, Deputy Leader of the Opposition, said what exactly is the position of the two parties that resort to Court. He compared the winner to charcole and the loser to ashes. Those who have studied and observed will easily understand that the changeover from charcole to ashes is not a big process taking as long time. That being the position parties find themselves in or their going to the court of justice and the process of justice meted out, when we come down to our own affairs, Sir, the justice of our land, which I shall not describe, because it is so very well known what Sir, I ask again your justification for the present attempt. I therefore very seriously ask Sir, whether it is just to increase the rates of Court fees that ruled for so long. There is a fall, Sir, for a variety of reasons, there is unfortunately a fall if things are not properly in our Judiciary the respect and tone of it and if things are not properly looked into very soon there will be discontent, choos

[Mr. P. Kumaran Ezhuthassan]

and what not. I submit, Sir, that Law and Justice Department should not be made to look like a profitable commercial concern. You get a profit in your book which looks something like the balance sheet of a banking concern. The credit side is much higher than the debit side. Your expenditure is much smaller than what you get under Law and Justice from litigants and others that resort to our Law Courts.

Mr. K. Govinda Menon (*Comptroller of Finance and Accounts*): It is not smaller.

Mr. P. Kumaran Ezhuthassan (*Vadakkancheri*): Is it equal?

Mr. K. Govinda Menon (*Comptroller of Finance and Accounts*): Expenditure is larger.

Mr. P. Kumaran Ezhuthassan (*Vadakkancheri*): Where is it, seen from Sir, please tell me.

Mr. Puthur Achyuta Menon (*Kattur*): It is in the Budget.

Mr. P. Kumaran Ezhuthassan (*Vadakkancheri*): The Deputy Leader of the leading party amongst the Ministerialists says that it is in the Budget book. I reply him by saying No. Well, Sir. Now I submit that your attempt at stepping up of court fee is indefensible as already stated. Law must at least be made as cheap as possible if not altogether free. If it can be made free, without asking for payment, so much the better that Sir, will be ideal, but if you do not find your way to do that—your duty is to make it as cheap as possible. Instead of doing that, instead of taking a right step in the right line, you are evidently making it costlier. That Sir, is not allowable; and as stated by my friend, the extra income that will go into the coffers, we know Sir, are not going to be spent for good purposes. Instances, during this Session, have come out, Sir, irrigation scheme will be worked out before dooms day—subsidy provided for the agriculturists is a big amount of a small figure for the large number of agriculturists of the State. That is your record on your own admissions contained in this book.

And therefore for such a Government and that by the process of making justice costlier than what it actually now is by the stepping up of court fee now existing for long. I cannot lend my support at all in this taxation measure of their. Therefore, Sir, with all the consequences of an opposition, fully conscious of what its effect will be I oppose this Bill, as I feel it my plane duty to do.

Mr. Paul P. Mampilli (*Advocate-General*): Sir, the ground upon which this Bill has been opposed is that justice should be made free.

Mr. P. Kumaran Ezhuthassan (*Vadakkancheri*): Or at least cheap and not made costlier.

Mr. Paul P. Mampilli (*Advocate-General*): I can very well understand if the Hon'ble Member had said that justice should be made free as regards criminal justice. (*hear, hear*). As regards criminal justice, it is absolutely free now. There is no court fee charged on criminal complaints now except in the case of petitions in certain cases where a stamp of the value of 8as. has to be affixed. In all other cases, criminal justice is absolutely free in the State.

Mr. P. Kumaran Ezhuthassan (*Vadakkancheri*): Is it in the amendment, this matter?

Mr. Paul P. Mampilli (*Advocate-General*): Coming to civil justice, it is not entirely the have nots that come to the Court. A person comes to the Court to collect money due to him through the Court and that means he has some money. A person who wants to recover money comes to the Court. He has necessarily to pay for this. If he has got a just claim, the court will decree the cost and he can recover that amount from the opposite party. If the opposite party has not paid a valid debt there is no harm in asking that person who has not paid to pay the cost of collecting the money.

Mr. P. Kumaran Ezhuthassan (*Vadakkancheri*): What is its incidence upon the payer the person who is to pay?

Mr. Paul P. Mampilli (*Advocate-General*): He need not pay the cost if he only had paid what he ought to have cleared before the suit was filed. A suit is filed in Court because of his not paying the money when it was due. And if the person who files the suit does not bring a rightful claim, he will have to bear the cost. And after all, what is the increase that is sought here? It is only Rs. 1—4—0 per hundred. Can the Hon'ble Members say that because of this small increase a person is going to rack and ruin by instituting a suit? As the amount increases, the court fee also increases. For instance in the case of amounts above thousand rupees, the court fee that has to be paid for five hundred is only Rs. 4—8—0. Therefore, my

humble submission to this House is that there is no reason why this increase of court fee should not be allowed to Government. I therefore pray that the House may be pleased to pass this.

Motion put and carried

Secretary to the Council: The title of the Bill is the Cochin Court Fees Act (Amendment) Bill.

Mr. Paul P. Mampilli (Advocate-General): I move that S. O. 32 may be suspended.

Mr. President: S. O. 32 is suspended.

Mr. Paul P. Mampilli (Advocate-General): I move that the Bill be taken into consideration.

Motion put and carried

Clause 2 put and carried

Mr. Paul P. Mampilli (Advocate-General): In the original Bill article 4 (a) was left out. It has been subsequently corrected by a subsequent notification. I suggest that subject to the correction, the Bill may be adopted.

Clause 1, title and preamble put and carried

Schedule as corrected put and carried

Mr. Paul P. Mampilli (Advocate-General): I move that the Bill may be taken up and finally passed tomorrow.

Motion put and carried

(vi) The Cochin Vehicles Taxation Act (Amendment) Bill

Rao Bahadur T. K. Nayar (Minister for Public Health): I move that the Cochin Vehicles Taxation Act (Amendment) Bill be read in Council.

Mr. P. Govinda Menon (Minister for Food and Education): I second it.

Rao Bahadur T. K. Nayar (Minister for Public Health): Sir, The vehicles tax on motor vehicles prescribed by our Vehicles Taxation Act, XIII of 1121, is slightly lower than the rates prescribed by the Madras Motor Vehicles Taxation Act. It is proposed to increase the vehicles tax and bring it to the level of the Madras rates. Unless it be for the principle adopted by the Opposition Party there is nothing standing against the acceptance of this Bill.

Mr. P. Kumaran Ezhuthassan (Vadakkancheri): You are mistaken.

Mr. K. Balakrishna Menon (Cheruthuruthi): I oppose the Bill for the reason stated by the Hon'ble Minister.

Mr. P. Kumaran Ezhuthassan (Vadakkancheri): I oppose it for the reason stated as also.....

Mr. P. Govinda Menon (Minister for Food and Education): For personal reasons.

Mr. P. Kumaran Ezhuthassan (Vadakkancheri): You may indulge in any meanness. I would like to know one or two points of information before I proceed. I want to know whether by this change you fall in line exactly with British India.

Rao Bahadur T. K. Nayar (Minister for Public Health): That is the idea. The idea is to fall in line with the Madras Province.

Mr. P. Kumaran Ezhuthassan (Vadakkancheri): Do you achieve that end?

Rao Bahadur T. K. Nayar (Minister for Public Health): Not exactly achieved, we are trying to achieve.

Mr. P. Kumaran Ezhuthassan (Vadakkancheri): Was not the Vehicles Taxation Act introduced in place and in lieu of the toll system that was prevalent here, both in British India as also here?

Rao Bahadur T. K. Nayar (Minister for Public Health): Yes.

Mr. P. Kumaran Ezhuthassan (Vadakkancheri): One more point of information. When our tolls were usually charged at 12 annas, I think the British toll was one rupee or something higher than 12 annas. Is that not so?

Rao Bahadur T. K. Nayar (Minister for Public Health): I think it was one rupee.

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
62. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be	Six annas

STATEMENT OF OBJECTS AND REASONS

The Stamp duty prescribed by the Stamp Act, VI of 1083 has not been varied so far and it is now proposed to increase the duty generally by 50 per cent. Compared with the rate of Stamp duty prevailing in Madras and other provinces the proposed increase is not excessive.

APPENDIX IV

THE COCHIN COURT FEES ACT (AMENDMENT) BILL

Preamble.—Whereas it is expedient further to amend the Cochin Court Fees Act, II of 1080; It is hereby enacted as follows:—

1. *Short title and commencement.*—This Act may be called the Cochin Court Fees (Amendment) Act of 112 and shall come into force on the 1st day of Chingam 1123.

2. *Substitution of a new schedule for Schedule I.*—For Schedule I of the Cochin Court Fees Act, II of 1080, the following shall be substituted, namely.—

SCHEDULE I

Ad valorem fees

Number		Proper Fee
	When the amount or value of the subject-matter in dispute does not exceed five rupees ..	Six annas
	When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees ..	Six annas
	When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees ..	Twelve annas
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees ..	Five rupees
i. ~~Plaint or~~ written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) presented to any Civil Court	When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees ..	Ten rupees
	When such amount or value exceeds ten thousand rupees, for every five hundred rupees or part thereof, in excess of ten thousand rupees up to twenty thousand rupees ..	Fifteen rupees

SCHEDULE I—(cont.)

Ad valorem fees

Number		Proper Fee
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees ..	Twenty rupees
	When such amount or value exceeds thirty thousand rupees for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees ..	Twenty rupees
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees ..	Twenty-five rupees
	Provided that the maximum fee leviable on a plaint or memorandum of appeal be three thousand rupees ..	
1A. Plaint in a suit or possession under the Cochin Specific Relief Act, 1097, section 9 ..		An amount of one half the scale of fee prescribed in article 1 above
2. Application for review of judgment, if presented on or after the ninetieth day from the date of the decree ..		The fee leviable on the plaint or memorandum of appeal
3. Application for review of judgment, if presented before the ninetieth day from the date of the decree ..		One-half of the fee leviable on the plaint or memorandum of appeal

SCHEDULE I—(cont.)

Ad valorem fees

Number		Proper Fee
	When such judgment or order is passed by any Civil Court other than the High Court—	
	(a) If the amount or value of the subject-matter is fifty or less than fifty rupees	Four annas
	(b) If such amount or value exceeds fifty rupees	Eight annas
4. Copy or translation of a judgment, or of an order not being or having the force of a decree	When such judgment or order is passed by the High Court	One rupee
4A. Copy or translation of a judgment or order of a Criminal Court		Eight annas
	When such decree or order is made by any Civil Court other than the High Court	
	(a) If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees	Eight annas
	(b) If such amount or value exceeds fifty rupees.	One rupee
5. Copy of a decree or of an order having the force of a decree	When such decree or order is made by the High Court.	Two rupees
6. Copy of any document liable to stamp-duty under the Cochin Stamp Act, VI of 1083, when left by any party to a suit or proceeding in place of the original withdrawn	(a) When the stamp duty chargeable on the original does not exceed eight annas	The amount of the duty chargeable on the original
	(b) In any other case	Eight annas

SCHEDULE I—(cont.)

Ad valorem fees

Number		Proper Fee
7. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report, or the like taken out of any Civil or Criminal or Revenue Court or Office, or from the Office of the Diwan or of a Peishkar ..	For every three hundred and sixty words or fraction of three hundred and sixty words	Eight annas
8. Application to the High Court for the exercise of its revisional jurisdiction under section 95 of the Cochin Code of Civil Procedure, XXIX of 1111. ..	When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees. When such amount or value exceeds twenty-five rupees	Two rupees The fee leviable on a memorandum of appeal
9. Probate of a will or letters of administration with or without will annexed.	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees Provided that when, after the grant of a certificate under the Cochin Succession Certificate Act, 1095, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant	One per centum on such amount or value.

SCHEDULE I—(cont.)

Number		Proper Fee
10. Certificate under the Cochin Succession Certificate Act, 1095		One per centum on the amount or value of any debt or security specified in the certificate under section 7 of the Act, and one per centum on the amount or value of any debt or security to which the certificate if extended under section 9 of the Act. <i>Note.</i>— (1) The amount of a debt is its amount including interest, on the day on which the inclusion of the debt in the certificate is applied for so far as such amount can be ascertained. (2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act; and where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.

SCHEDULE I—(cont.)

*Table of rates of ad valorem fees leviable on the
institution of suits*

When the amount or value of the subject- matter exceeds Rs.	But does not exceed Rs.	Proper Fee		
		Rs.	A.	P.
..	5	0	6	0
5	10	0	12	0
10	15	1	2	0
15	20	1	8	0
20	25	1	14	0
25	30	2	4	0
30	35	2	10	0
35	40	3	0	0
40	45	3	6	0
45	50	3	12	0
50	55	4	2	0
55	60	4	8	0
60	65	4	14	0
65	70	5	4	0
70	75	5	10	0
75	80	6	0	0
80	85	6	6	0
85	90	6	12	0
90	95	7	2	0
95	100	7	8	0
100	110	8	4	0
110	120	9	0	0
120	130	9	12	0
130	140	10	8	0
140	150	11	4	0
150	160	12	0	0
160	170	12	12	0
170	180	13	8	0
180	190	14	4	0
190	200	15	0	0
200	210	15	12	0
210	220	16	8	0
220	230	17	4	0
230	240	18	0	0
240	250	18	12	0
250	260	19	8	0
260	270	20	4	0
270	280	21	0	0

APPENDICES

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SCHEDULE I—(cont.)

Table of rates of ad valorem fees, &c.—(cont.)

When the amount or value of the subject- matter exceeds Rs.	But does not exceed Rs.	Proper Fee		
		Rs.	A.	P.
280	290	21	12	0
290	300	22	8	0
300	310	23	4	0
310	320	24	0	0
320	330	24	12	0
330	340	25	8	0
340	350	26	4	0
350	360	27	0	0
360	370	27	12	0
370	380	28	8	0
380	390	29	4	0
390	400	30	0	0
400	410	30	12	0
410	420	31	8	0
420	430	32	4	0
430	440	33	0	0
440	450	33	12	0
450	460	34	8	0
460	470	35	4	0
470	480	36	0	0
480	490	36	12	0
490	500	37	8	0
500	510	38	4	0
510	520	39	0	0
520	530	39	12	0
530	540	40	8	0
540	550	41	4	0
550	560	42	0	0
560	570	42	12	0
570	580	43	8	0
580	590	44	4	0
590	600	45	0	0
600	610	45	12	0
610	620	46	8	0
620	630	47	4	0
630	640	48	0	0
640	650	48	12	0
650	660	49	8	0
660	670	50	4	0
670	680	51	0	0

SCHEDULE I—(cont.)

Table of rates of ad valorem fees, &c.—(cont.)

When the amount or value of the subject- matter exceeds Rs.	But does not exceed Rs.	Proper Fee		
		Rs.	A.	P.
680	690	51	12	0
690	700	52	8	0
700	710	53	4	0
710	720	54	0	0
720	730	54	12	0
730	740	55	8	0
740	750	56	4	0
750	760	57	0	0
760	770	57	12	0
770	780	58	8	0
780	790	59	4	0
790	800	60	0	0
800	810	60	12	0
810	820	61	8	0
820	830	62	4	0
830	840	63	0	0
840	850	63	12	0
850	860	64	8	0
860	870	65	4	0
870	880	66	0	0
880	890	66	12	0
890	900	67	8	0
900	910	68	4	0
910	920	69	0	0
920	930	69	12	0
930	940	70	8	0
940	950	71	4	0
950	960	72	0	0
960	970	72	12	0
970	980	73	8	0
980	990	74	4	0
990	1,000	75	0	0
1,000	1,100	80	0	0
1,100	1,200	85	0	0
1,200	1,300	90	0	0
1,300	1,400	95	0	0
1,400	1,500	100	0	0
1,500	1,600	105	0	0
1,600	1,700	110	0	0
1,700	1,800	115	0	0

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SCHEDULE I—(cont.)

Table of rates of ad valorem fees, &c.—(cont.)

When the amount or value of the subject- matter exceeds Rs.	But does not exceed Rs.	Proper Fee		
		Rs.	A.	P.
1,800	1,900	120	0	0
1,900	2,000	125	0	0
2,000	2,100	130	0	0
2,100	2,200	135	0	0
2,200	2,300	140	0	0
2,300	2,400	145	0	0
2,400	2,500	150	0	0
2,500	2,600	155	0	0
2,600	2,700	160	0	0
2,700	2,800	165	0	0
2,800	2,900	170	0	0
2,900	3,000	175	0	0
3,000	3,100	180	0	0
3,100	3,200	185	0	0
3,200	3,300	190	0	0
3,300	3,400	195	0	0
3,400	3,500	200	0	0
3,500	3,600	205	0	0
3,600	3,700	210	0	0
3,700	3,800	215	0	0
3,800	3,900	220	0	0
3,900	4,000	225	0	0
4,000	4,100	230	0	0
4,100	4,200	235	0	0
4,200	4,300	240	0	0
4,300	4,400	245	0	0
4,400	4,500	250	0	0
4,500	4,600	255	0	0
4,600	4,700	260	0	0
4,700	4,800	265	0	0
4,800	4,900	270	0	0
4,900	5,000	275	0	0
5,000	5,250	285	0	0
5,250	5,500	295	0	0
5,500	5,750	305	0	0
5,750	6,000	315	0	0
6,000	6,250	325	0	0
6,250	6,500	335	0	0
6,500	6,750	345	0	0
6,750	7,000	355	0	0

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SCHEDULE I—(cont.)

Table of rates of ad valorem fees, &c.—(cont.)

When the amount or value of the subject- matter exceeds Rs.	But does not exceed Rs.	Proper Fee		
		Rs.	A.	P.
7,000	7,250	365	0	0
7,250	7,500	375	0	0
7,500	7,750	385	0	0
7,750	8,000	395	0	0
8,000	8,250	405	0	0
8,250	8,500	415	0	0
8,500	8,750	425	0	0
8,750	9,000	435	0	0
9,000	9,250	445	0	0
9,250	9,500	455	0	0
9,500	9,750	465	0	0
9,750	10,000	475	0	0
10,000	10,500	490	0	0
10,500	11,000	505	0	0
11,000	11,500	520	0	0
11,500	12,000	535	0	0
12,000	12,500	550	0	0
12,500	13,000	565	0	0
13,000	13,500	580	0	0
13,500	14,000	595	0	0
14,000	14,500	610	0	0
14,500	15,000	625	0	0
15,000	15,500	640	0	0
15,500	16,000	655	0	0
16,000	16,500	670	0	0
16,500	17,000	685	0	0
17,000	17,500	700	0	0
17,500	18,000	715	0	0
18,000	18,500	730	0	0
18,500	19,000	745	0	0
19,000	19,500	760	0	0
19,500	20,000	775	0	0
20,000	21,000	795	0	0
21,000	22,000	815	0	0
22,000	23,000	835	0	0
23,000	24,000	855	0	0
24,000	25,000	875	0	0
25,000	26,000	895	0	0
26,000	27,000	915	0	0
27,000	28,000	935	0	0

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SCHEDULE I—(cont.)

Table of rates ad valorem fees, &c.—(cont.)

When the amount or value of the subject- matter exceeds Rs.	But does not exceed Rs.	Proper Fee		
		Rs.	A.	P.
28,000	29,000	955	0	0
29,000	30,000	975	0	0
30,000	32,000	995	0	0
32,000	34,000	1,015	0	0
34,000	36,000	1,035	0	0
36,000	38,000	1,055	0	0
38,000	40,000	1,075	0	0
40,000	42,000	1,095	0	0
42,000	44,000	1,115	0	0
44,000	46,000	1,135	0	0
46,000	48,000	1,155	0	0
48,000	50,000	1,175	0	0
50,000	55,000	1,200	0	0
55,000	60,000	1,225	0	0
60,000	65,000	1,250	0	0
65,000	70,000	1,275	0	0
70,000	75,000	1,300	0	0
75,000	80,000	1,325	0	0
80,000	85,000	1,350	0	0
85,000	90,000	1,375	0	0
90,000	95,000	1,400	0	0
95,000	1,00,000	1,425	0	0
1,00,000	1,05,000	1,450	0	0
1,05,000	1,10,000	1,475	0	0
1,10,000	1,15,000	1,500	0	0
1,15,000	1,20,000	1,525	0	0
1,20,000	1,25,000	1,550	0	0
1,25,000	1,30,000	1,575	0	0
1,30,000	1,35,000	1,600	0	0
1,35,000	1,40,000	1,625	0	0
1,40,000	1,45,000	1,650	0	0
1,45,000	1,50,000	1,675	0	0
1,50,000	1,55,000	1,700	0	0
1,55,000	1,60,000	1,725	0	0
1,60,000	1,65,000	1,750	0	0
1,65,000	1,70,000	1,775	0	0
1,70,000	1,75,000	1,800	0	0
1,75,000	1,80,000	1,825	0	0
1,80,000	1,85,000	1,850	0	0
1,85,000	1,90,000	1,875	0	0

SCHEDULE I—(cont.)

Table of rates of ad valorem fees, &c.—(cont.)

When the amount or value of the subject- matter exceeds Rs.	But does not exceed Rs.	Proper Fee		
		Rs.	A.	P.
1,90,000	1,95,000	1,900	0	0
1,95,000	2,00,000	1,925	0	0
2,00,000	2,05,000	1,950	0	0
2,05,000	2,10,000	1,975	0	0
2,10,000	2,15,000	2,000	0	0
2,15,000	2,20,000	2,025	0	0
2,20,000	2,25,000	2,050	0	0
2,25,000	2,30,000	2,075	0	0
2,30,000	2,35,000	2,100	0	0
2,35,000	2,40,000	2,125	0	0
2,40,000	2,45,000	2,150	0	0
2,45,000	2,50,000	2,175	0	0
2,50,000	2,55,000	2,200	0	0
2,55,000	2,60,000	2,225	0	0
2,60,000	2,65,000	2,250	0	0
2,65,000	2,70,000	2,275	0	0
2,70,000	2,75,000	2,300	0	0
2,75,000	2,80,000	2,325	0	0
2,80,000	2,85,000	2,350	0	0
2,85,000	2,90,000	2,375	0	0
2,90,000	2,95,000	2,400	0	0
2,95,000	3,00,000	2,425	0	0
3,00,000	3,05,000	2,450	0	0
3,05,000	3,10,000	2,475	0	0
3,10,000	3,15,000	2,500	0	0
3,15,000	3,20,000	2,525	0	0
3,20,000	3,25,000	2,550	0	0
3,25,000	3,30,000	2,575	0	0
3,30,000	3,35,000	2,600	0	0
3,35,000	3,40,000	2,625	0	0
3,40,000	3,45,000	2,650	0	0
3,45,000	3,50,000	2,675	0	0
3,50,000	3,55,000	2,700	0	0
3,55,000	3,60,000	2,725	0	0
3,60,000	3,65,000	2,750	0	0
3,65,000	3,70,000	2,775	0	0
3,70,000	3,75,000	2,800	0	0
3,75,000	3,80,000	2,825	0	0
3,80,000	3,85,000	2,850	0	0
3,85,000	3,90,000	2,875	0	0

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SCHEDULE I—(cont.)

Table of rates of ad valorem fees, &c.— (cont.)

When the amount or value of the subject- matter exceeds Rs.	But does not exceed Rs.	Proper Fee		
		Rs.	A.	P.
3,90,000	3,95,000	2,900	0	0
3,95,000	4,00,000	2,925	0	0
4,00,000	4,05,000	2,950	0	0
4,05,000	4,10,000	2,975	0	0
4,10,000		3,000	0	0

STATEMENT OF OBJECTS AND REASONS

It is proposed to increase the fees prescribed by the Cochin Court Fees Act, III of 1080 from $6\frac{1}{4}$ to $7\frac{1}{2}$ per cent. The rates have not been raised since the Act was passed more than forty years ago and even though the rates in the British Indian Provinces are higher. In the Madras Province it is now slightly above $12\frac{1}{4}$ per cent.

APPENDIX V

The Cochin Vehicles Taxation Act (Amendment) Bill

Preamble.—Whereas it is expedient to further amend the Cochin Vehicles Taxation Act, XIII of 1121 ; It is hereby enacted as follows.—

1. *Short title and commencement.*—(1) This Act may be called the Cochin Vehicles Taxation (Amendment) Act of 112 .

(2) It shall come into force on the 1st day of Chingam 1123.

2. *Substitution of new Schedules for Schedules I and II.*—For Schedules I and II of the Cochin Vehicles Taxation Act, XIII of 1121, the following shall be substituted, namely.—